

EXHIBIT A

Schedule of Claims Subject to the Four Hundred Twenty-Eighth Omnibus Objection

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Four Hundred Twenty-Eighth Omnibus Objection

Exhibit A - Claims to Be Reclassified

ASSERTED					MODIFIED		
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 ANTILLES OFFICE SUPPLY PO BOX 3474 MANATI, PR 00674	36835	Commonwealth of Puerto Rico	503(b)(9)	\$3,481.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,481.00
					Subtotal	\$3,481.00	
					Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority.		
2 ANTILLES OFFICE SUPPLY PO BOX 3474 MANATÍ, PR 00674	49938	Commonwealth of Puerto Rico	503(b)(9)	\$937.50	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$937.50
					Subtotal	\$937.50	
					Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority.		
3 ANTILLES OFFICE SUPPLY PO BOX 3474 MANATÍ, PR 00674	56847	Commonwealth of Puerto Rico	503(b)(9)	\$3,129.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$3,129.00
					Subtotal	\$3,129.00	
					Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority.		
4 DEYA ELEVATOR SERVICE INC P.O. BOX 362411 SAN JUAN, PR 00936-2411	174018	Puerto Rico Public Buildings Authority (PBA)	503(b)(9)	\$308,095.88	Puerto Rico Public Buildings Authority (PBA)	503(b)(9)	\$0.00
					Puerto Rico Public Buildings Authority (PBA)	Unsecured	\$308,095.88
					Subtotal	\$308,095.88	
					Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but proof of claim is not for goods sold and as such claimant is not entitled to administrative priority.		
5 DIAZ TORRES, IRIS N. PO BOX 433 BAYAMON, PR 00960	6560	Commonwealth of Puerto Rico	Secured	\$112,565.18*	Commonwealth of Puerto Rico	Secured	\$0.00
					Commonwealth of Puerto Rico	Unsecured	\$112,565.18*
					Subtotal	\$112,565.18*	
					Reason: The claimant failed to provide prima facie evidence to support a secured claim.		
6 JOHNSON & JOHNSON INTERNATIONAL MCCONNELL VALDES LLC C/O NAYUAN ZOUAIRABANI PO BOX 364225 SAN JUAN, PR 00936	85417	Commonwealth of Puerto Rico	503(b)(9)	\$1,030.90	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
		Commonwealth of Puerto Rico	Unsecured	\$59,382.58	Commonwealth of Puerto Rico	Unsecured	\$60,413.48
		Subtotal	\$60,413.48	Subtotal	\$60,413.48		
		Reason: Goods listed on claim were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority.					

* Indicates claim contains unliquidated and/or undetermined amounts

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Four Hundred Twenty-Eighth Omnibus Objection

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		ASSERTED			MODIFIED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
7	JOSE R GONZALEZ DBA MECANICA TITO PO BOX 310 CIALES, PR 00638	79856	Commonwealth of Puerto Rico	503(b)(9)	\$1,147.00	Commonwealth of Puerto Rico	503(b)(9)	\$0.00
						Commonwealth of Puerto Rico	Unsecured	\$1,147.00
						Subtotal	\$1,147.00	
Reason: Claimant asserted administrative priority under 11 U.S.C. § 503(b)(9), but \$725.00 in liabilities is not for goods sold and as such claimant is not entitled to administrative priority. The remaining \$422.00 is for goods listed on claim which were received outside of the prescribed 20-day receipt period under 11 U.S.C. § 503(b)(9) and thus not entitled to administrative priority. Accordingly, claim has been reclassified in whole as a general unsecured claim.								
8	PROFESSIONAL CONSULTING INTERNATIONAL GROUP INC LUIS P. COSTAS ELENA 34 ORQUIDEA URB. SANTA MARIA SAN JUAN, PR 00927	10517	Commonwealth of Puerto Rico	Secured	\$1,550,400.00*	Commonwealth of Puerto Rico	Secured	\$0.00
						Commonwealth of Puerto Rico	Unsecured	\$1,550,400.00*
						Subtotal	\$1,550,400.00*	
Reason: The claimant failed to provide prima facie evidence to support a secured claim.								
9	SANTIAGO PEREZ, LEONIDES JOSE MARTINEZ CUSTODIO, ESQ PO BOX 599 UTUADO, PR 00641	6263	Commonwealth of Puerto Rico	Priority	\$197,685.38*	Commonwealth of Puerto Rico	Priority	\$0.00
						Commonwealth of Puerto Rico	Unsecured	\$197,685.38*
						Subtotal	\$197,685.38*	
Reason: Claimant asserted priority status under 11 U.S.C. § 507(a)(4), according to Debtors' books and records and/or documentation filed with the proof of claim, claim is not on account of wages earned within 180 days of petition date and therefore ineligible for 507(a)(4) priority status.								
TOTAL				\$ 2,237,854.42*	TOTAL		\$ 2,237,854.42*	

* Indicates claim contains unliquidated and/or undetermined amounts